

**County of Chesterfield, Virginia**  
**Notes to Schedule of Expenditures**  
**of Federal Awards**  
**For the Year Ended June 30, 2003**

**1. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal assistance programs of the primary government and the School Board.

**2. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds, which are described in Note 1 to the reporting entity basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**3. Relationship to Financial Statements**

Federal expenditures are reported in the reporting entity basic financial statements as follows:

<u>Fund</u>	<u>Federal Expenditures</u>
<b><u>Primary Government</u></b>	
<b>Governmental Activities</b>	
General Fund	\$ 7,718,261
Non-major	
Grants Fund	4,450,651
Comprehensive Services Fund	1,461
<b>Business-type Activities</b>	
Water Fund	114,200
Non-major - Airport Fund	128,231
Total Primary Government	12,412,804
<b><u>Component Unit</u></b>	
<b>Governmental Activities</b>	
School Operating Fund	18,128,770
Total	<u>\$ 30,541,574</u>

**4. Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule agree with the amounts reported in the Federal financial reports.

**5. Sub-recipient payments**

The total amount pass-through entities received during the fiscal year was \$898,880 from the Community Development Block Grant.